

City of St. Louis Department of Public Safety/Division of Correction
POLICY & PROCEDURES

CHAPTER:	1	Administration and Budget	1.2.1
SECTION:	2	Fiscal Management	EFFECTIVE DATE: 7 / 21 2020
SUBJECT:	1	Budget	
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Dale Glass COMMISSIONER OF CORRECTIONS			REVISION DATE: 7 / 30 / 20
Rescind: 1.2.1 dated 12/15/08 Cancel:			

I. POLICY

It is the policy of the Division of Corrections to develop its budget within applicable City ordinance and in accordance with guidelines established by the City of St. Louis Budget Division.

II. RESPONSIBILITIES

All Division of Corrections management staff are responsible for ensuring the following procedures are followed.

III. DEFINITIONS

Budget: A budget is a formalized plan to allocate available resources over a fiscal year. And it involves the planned utilization of funds to procure personnel, services, and goods to be used in the accomplishment of assigned responsibilities, programs, goals, and objectives.

Budget Request: A detailed outline of estimated financial needs that will be used to accomplish assigned responsibilities during the ensuing fiscal year.

Budgetary Instrument: A quantifying variables relevant for estimating program and/or out put cost, for the purpose of budgetary formulations and decision making.

Capital Budget Request: A specific request for equipment and/or facilities, which exceeds \$50,000.

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Fiscal Year Budget: The Division's annual operating budget approved and appropriated by the Board of Aldermen from the General Revenue Fund.

Grant Funds: Monies that are earmarked for specific project or program, and is granted from sources other than the City's General Funds. Sources of grants may include federal, state, local foundations, etc.

Program Budget: Detailed budget itemization that fully describes, among other things, the Division's output components and personnel requirement, any equipment requests, and their associated costs.

Service Level Budget: A segment of budget requests that communicates the many services provided by the Division and their associated cost information.

IV. PROCEDURES

A. GENERAL INFORMATION

1. The Division's fiscal year budget process shall commence in December when the City's Budget Division issues a request for departmental budget estimates.
2. The Commissioner of Corrections is responsible for formulating the overall Division of Corrections budget and presenting the budget to the Director of Public Safety, Board of Estimates and Apportionment, the Ways and Means Committee of the Board of Aldermen.
3. The City's Departmental budget requests are due on the dates specified in the Fiscal Year Budget Timetable distributed by the Budget Division, usually in the month of December of each year.
4. It shall be the full responsibility of the Deputy Commissioner to ensure that the Division's budgetary information meets all submission deadlines as outlined by the Budget Division.
5. The Business Office Manager is responsible for daily oversight of the budget.
6. All purchases, expenditures, reporting and fiscal controls will conform to applicable laws, City of St. Louis Comptroller's policies and regulations, and the Division of Corrections policies and procedures.

B. Estimating Division's Revenue

1. Consistent with the Fiscal Year Budget Manual of the City's Budget Division, the key components of the Division of Correction's budget requests are: Division's revenue, service level budget, program budget, and capital budget.

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2. The Business Office Manager with concurrence of the Commissioner of Corrections and in consultation with other unit heads will develop Divisional budgetary instruments that will form the basis for estimating and formulating the Division's budget requests, taking into account, the following factors:
 - a. Changes in Fees and rates, (if any);
 - b. New sources of revenue,
 - c. Projected grant funds, including new and renewal grants
 - d. New and discontinued services
 - e. Relevant economic trends,
 - f. Changes in city's ordinances and state and federal legislation.
3. The Business Office Manager will revise current fiscal year revenue projections and makes revenue projections for the upcoming year and completes the revenue projections in the appropriate Forms required by the Budget Division.
4. The Business Office Manager provides the completed revenue projections to the Deputy Commissioner who reviews, and seeks approval for same with Commissioner of Corrections.

C. Estimating Division's Capital Budget

1. The Business Office Manager will consult with the Deputy Commissioner and other staff members to identify and prioritize major building and equipment requests that are considered capital expenditures. The consideration will also consider the following:
 - a. Major repairs, renovations or facility replacement,
 - b. Vehicle purchase requests
 - c. Major computer equipment or systems, etc.
2. The Business Office Manager will complete the capital budget request Forms required by the Budget Division.
3. The Business Office Manager will provide the completed forms to the Deputy Commissioner who reviews and seeks approval for same with Commissioner of Corrections.

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D. Estimating Division's Service Level Budget

1. The Business Office Manager will consult with the Deputy Commissioner and other appropriate staff to identify the many services provided by the Division and estimates the Service Level Budgets with the following description:
 - a. Service delivery cost,
 - b. Performance information, and
 - c. Service narrative.
2. The Business Office Manager will consult the Fiscal Year Budget Manual of the City's Budget Division for appropriate format, for each sub-category listed above.
3. The Business Office Manager will consult with the Deputy Commissioner and other appropriate staff to assign cost by account category to each specified item.
4. The Business Office Manager will consult with the Deputy Commissioner and other appropriate staff and will:
 - a. List Division's services or output description in the appropriate forms,
 - b. Enter cost of each output by category in the appropriate forms,
 - c. Identify new initiatives, and
 - d. Enter total for each program using the appropriate Forms,
 - e. Enter overall total cost in the appropriate line.
5. The Business Office Manager will provide the completed forms to the Deputy Commissioner who reviews, and seeks approval for same with Commissioner of Corrections.

E. Program Budget Requests

1. The Business Office Manager will consult with the Deputy Commissioner and other appropriate staff to determine the staffing needs for the upcoming fiscal year based on the expected population, inmate housing plan, new initiatives, usage of contractors, and the results of other analysis.
2. Using the information collected, the Business Office Manager will:
 - a. Complete the Budget Division's approved Personnel Schedule Form,

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- b. Complete the Budget Division's approved form for Equipment Requests under \$50,000.
 - c. Complete all associated budget worksheets stipulated by the Budget Division, and
 - d. Transfer all the Division's detailed budget requests to the appropriate Forms. (See Budget Division's Annual *Budget Manual*).
3. The Business Office Manager ensure that any equipment request greater than \$50,000 is submitted on the Capital Project Request Form.
 4. The Business Office Manager submits the total budget requests package and required supporting documentation to the Deputy Commissioner.
 5. The Deputy Commissioner reviews, recommends, and forwards the original documents to the Commissioner of Corrections, who reviews, approves and forwards the completed original forms of all budget requests to the Budget Division and, a copy to the Director of Public Safety.
 6. The Commissioner/designee will attend all meetings conducted by Budget Division and other arms of city's government for department heads, to discuss individual budget requests.
 7. The Deputy Commissioner is responsible for the general oversight of the Division's approved budget, and ensuring that appropriate internal fiscal controls are implemented.
 8. The Business Office Manager will submit a Monthly Budget Tracking Report to the Deputy Commissioner indicating any areas that may be of concern or where funds may be underutilized.
 9. When appropriate, the Business Office Manager will seek professional advice from the Internal Audit Section of the Comptroller's office regarding such services as grant monitoring review, contract audit review, information systems services, management advisory services, and process review - which includes the examination of the adequacy of internal controls over financial information, etc.

F. Budget Transfer Requests

The Business Office Manager will ensure that all budget transfer requests are handled in accordance with the provisions of rules of the Comptroller's Office.